

**APPLICATION FOR RENEWAL OF FIRM PERMIT FOR July 1, 2021 to June 30, 2022  
and REGISTRATION OF OFFICE & WORK SPACE LOCATIONS**

**CURRENT PERMITS EXPIRE JUNE 30, 2021.** The application must be completed and signed by the **CPA in charge** in Nebraska or the **Nebraska licensee ("Office Manager")**, include the \$50 fee for an annual permit **AND** each Nebraska office registration fee, and have an original signature. Incomplete applications will be returned unprocessed and deemed not to have been received.

**Firm:** \_\_\_\_\_

**Manager:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**City, State, Zip** \_\_\_\_\_

**Phone:** \_\_\_\_\_

**Fax#:** \_\_\_\_\_

**Licensed as:** \_\_\_\_\_  
(Form of Business Entity)

**E-mail:** \_\_\_\_\_

**(Note:** If you wish to change how your firm is licensed and registered in Nebraska, you must contact the Board's office for the appropriate forms and information. DO NOT send in this form - this form is to renew the current firm permit only and to register the firm's office and work space locations.)

**DISCLOSURE STATEMENTS**

1. Since the date of your last application for a permit, has your firm had any application for licensure denied, or any professional or vocational license revoked or suspended, has your firm signed any stipulation or consent order or agreement with a state or federal agency, or been subject to any investigative or other disciplinary action regarding such a license in this state or any other state or by a state or federal agency or AICPA or any state CPA Society?  
☐ No.  
☐ Yes; Attached are details regarding type of license, name and location of licensing agency, violation charged, action taken (including stipulation and consent orders), effective date of sanction, and any other pertinent information.
2. Since the date of your last application for a permit, has your firm been named as a party in a lawsuit, binding arbitration, or federal or state administrative proceeding involving Nebraska licensees or your Nebraska practice, regardless of where the lawsuit or binding arbitration was filed?  
☐ No.  
☐ Yes; Attached are details regarding date of filing of lawsuit or arbitration, name and location of the court or arbitration, summary of allegations, disposition of the lawsuit, or binding arbitration, or status if still pending, and any other pertinent information.

**State Board Use Only** (4/21)

Date Recd. \_\_\_\_\_ Check # \_\_\_\_\_ Amount: \$50

Permit # Issued: \_\_\_\_\_ Code: 475108(PC) 475111(P.) 475109(LLC) 475110(LLP)

Receipt # Issued for Office Registration: \_\_\_\_\_ @ \$25 per office = \$ \_\_\_\_\_ Code: 475106(PC) 475107(LLC)

## COMPLIANCE STATEMENTS

1. The firm is organized under the laws of which state? \_\_\_\_\_
2. If the firm is organized under the laws of another state, other than Nebraska, is your firm licensed in that state and/or is in good standing in that state? ☐ Yes ☐ No; Attach information with specific details.

### PEER REVIEW REQUIREMENTS: (Title 288, Chapter 13)

3. Has this firm had a failed Peer Review in the previous three years? \_\_\_\_ Yes \_\_\_\_ No
4. Please check **one** of the following statements that apply to your firm.:
  - a. ☐ This firm has been reviewed under Peer Review within the last three years.
  - b. ☐ This firm has not issued any audits, reviews or compilations in the last three years.
  - c. ☐ This firm was first licensed within the past three years.
  - d. ☐ This firm enrolled in a Peer Review program within the last year.
5. Does this CPA firm have a subsidiary or an affiliate which is not a permit holder? \_\_\_\_ Yes \_\_\_\_ No (If no, skip to #6.)  
If Yes, is a Disclosure Statement for Separation of Services completed for each client of this CPA firm that is also served by the subsidiary or affiliate? (Firm Guidelines: See Board website.) \_\_\_\_ Yes \_\_\_\_ No
6. Within the past five years, has this firm accepted commissions, contingent fees or referral fees? \_\_\_\_ Yes \_\_\_\_ No  
If Yes, has the firm completed a Disclosure Statement for Commissions, Contingent fee, or Referral fee?  
\_\_\_\_ Yes \_\_\_\_ No (Title 288 Chapter 5 007.03; Firm Guidelines: See Board website.)
7. What is the total number of **LICENSED OWNERS** of the firm **BOTH** IN and OUTSIDE Nebraska? \_\_\_\_\_  
**If the firm's owners are licensed CPAs, then proceed to Question #8.**

What is the total number of **NON-LICENSED OWNERS\*\*** of the firm **BOTH** IN and OUTSIDE Nebraska? \_\_\_\_\_  
(Calculate number as of May 1, 2021. You must provide a **number**.) **Note: If the firm has only two members both must be active permit holders (CPA's). If the firm has 1 non-licensed owner, the firm must have at least two active permit holders (CPAs).**

**\*\*If the firm has any owners who are NOT certified public accountants or public accountants, you must answer the following questions a-j pursuant to Section 1-162.01 of the Public Accountancy Act. Please refer to the Act for the definition of a "non-licensed owner."**

#### Firms with non-licensed owners: (As of May 1, 2021)

- a. Of the **total number of owners** of the firm, what **percentage** constitutes **non-licensed** owners?  
\_\_\_\_\_ % (Must be a precise percentage; do not use < or > or approximate. Cannot be more than 49% (PAA 1-162.01(1)).
- b. Does every non-licensed owner **actively participate** in the business? ☐ No (Attach page with specific details.) ☐ Yes  
"Actively participate" is defined as the providing of personal services in the business entity licensed in Nebraska to practice public accounting, in the nature of management, performance of services for clients, or similar activities. Non-natural persons and individuals whose primary source of income from the business entity is provided as a result of passive investment will not be considered as actively participating in the business entity.
- c. Are there any "non-natural persons" of the firm? See above. ☐ No ☐ Yes (Attach page with specific details.)
- d. Of the firm's **equity capital**, what **percentage** is held or has been received by the total number of non-licensed owners? \_\_\_\_\_ %  
Of the firm's **voting rights**, what **percentage** is held or has been received by the total number of non-licensed owners? \_\_\_\_\_ %  
Of the firm's **profits or losses**, what **percentage** is held or has been received by the total number of non-licensed owners? \_\_\_\_\_ %

- e. Does any non-licensed owner hold himself/herself out as a CPA, PA, owner, partner, shareholder, limited liability company member, director, officer, or other official in any manner with the exception of the term "principal" as defined by the Public Accountancy Act?
- ☐ No ☐ Yes; List name and title \_\_\_\_\_
- f. Does any non-licensed owner have ultimate responsibility for the performance of any audit, review, or compilation of financial statements or other forms of attestation related to financial information?
- ☐ No ☐ Yes; List name \_\_\_\_\_
- g. Has any non-licensed owner been charged or convicted of any felony under the laws of any state of the United States, or of any other jurisdiction?
- ☐ No ☐ Yes; Attach information with specific details.
- h. Has any non-licensed owner been charged or convicted of any crime, an element of which is dishonesty or fraud, under the laws of any state, of the United States, or of any other jurisdiction?
- ☐ No ☐ Yes; Attach information with specific details.
- i. Has any non-licensed owner had his/her professional, membership, or vocational license(s), if any, suspended or revoked by a licensing agency of any state of the United States or of any other jurisdiction or otherwise been the subject of other final disciplinary action by any such agency?
- ☐ No ☐ Yes; Attach information with specific details.
- j. Is any non-licensed owner in violation of any rule or regulation regarding the character or conduct promulgated by the board relating to owners who are not certified public accountants or public accountants?
- ☐ No ☐ Yes; Attach information with specific details.

8. **List All Owners of the firm, indicating their office location, and Nebraska and/or other state CPA Certificate number. Attach additional sheets if necessary.**

<b><u>LICENSED OWNERS in NE</u></b> <b><u>FULL LEGAL NAME</u></b>	<b><u>OFFICE LOCATION</u></b>	<b><u>NE CERT. #</u></b>

<b><u>LICENSED OWNERS (NOT NE)</u></b> <b><u>FULL LEGAL NAME</u></b>	<b><u>OFFICE LOCATION</u></b>	<b><u>STATE LICENSED IN</u></b>	<b><u>OTHER STATE CERT. #</u></b>	<b><u>OTHER STATE PERMIT #</u></b>

<b><u>NON-LICENSED OWNERS – any state</u></b> <b>FULL LEGAL NAME</b>	<b>OFFICE LOCATION</b>

## **OFFICE AND WORK SPACE REGISTRATION**

The office registration is due June 30th to coincide with the firm permit renewal. According to Section 1-135 of the Public Accountancy Act of 1957, Revised, **each office established or maintained for the practice of public accounting in this state** by (1) a CPA, (2) a partnership of CPAs (3) a LLC of CPAs (4) an accountant from a foreign country, or (5) a corporation, SHALL BE REGISTERED ANNUALLY WITH THE BOARD.

Unless practicing under Mobility, each office shall be under the supervision of a manager who holds a Nebraska active permit ("**Office Manager**"). Such manager may serve in such capacity at one office only. Such manager shall be directly responsible for the supervision and management of the office and may be subject to disciplinary action for the actions of the person or firm or any persons employed by that office of the person or firm that relate to the practice of public accountancy.

Notification shall be given to the Board within thirty days of any change in managers of any office, and after the admission or withdrawal of a partner from any partnership or a member from any limited liability company so registered. Notification shall also be given the Board when any firm changes its name, opens a new office or closes an office. **Our records reflect the address given on page one as the "headquarter location" for the firm. Please double check this address and make changes as necessary.**

### **FIRMS WITHOUT A NEBRASKA OFFICE:**

If your firm does NOT have a Nebraska office, please record the office location(s) where business for Nebraska clients is conducted, reports for Nebraska clients are issued, etc. **There is NO charge for offices located outside Nebraska.** Simply return this completed application and the \$50 firm permit fee.

### **OFFICE LOCATIONS:**

Please list each **office** location of the firm below. Photocopy this page for more than five office locations and attach it to this application. Do not use Post Office addresses.

**A \$25 fee is charged for each Nebraska office. Add this fee to the \$50 firm permit fee and return with completed application.**

<b>Street Address (include City, State, Zip)</b>	<b>Office Manager (CPA with Permit)</b>	<b>Phone Number</b>	<b>Fax Number &amp; E-mail</b>
<b>1<sup>st</sup></b> (Fee is \$25)			
<b>2<sup>nd</sup></b> (Fee is \$25)			
<b>3<sup>rd</sup></b> (Fee is \$25)			
<b>4<sup>th</sup></b> (Fee is \$25)			
<b>5<sup>th</sup></b> (Fee is \$25)			

**WORK SPACE:**

Title 288, Chapter 10 defines "work space" as a temporary location maintained by a CPA or PA firm. Work space shall be registered with the Board within ten days prior to first opening such work space, and the Board shall also be notified when such work space is closed for a period of more than thirty days. **Work spaces may not be advertised on permanent window or door signs, display signs, building directories, letterhead, business cards or in telephone directories, newspapers or other types of advertising.** Professional staff of a firm may practice public accountancy in such work space only on a part time basis. There is **no fee** for registering work space locations. **This firm has the following work space location(s):**

Street Address (include City, State, & Zip)	Phone Number	CPA Owner
1 <sup>st</sup>		
2 <sup>nd</sup>		

**Abbreviated Form of the Firms registered names:** If your firm uses an abbreviated firm name, please submit a hard copy of your firm's letterhead to the Board office via U.S. mail or email: [kristen.vanwinkle@nebraska.gov](mailto:kristen.vanwinkle@nebraska.gov) (Firm Guidelines: Form of Practice #4, 11-2008).

**CERTIFICATION:**

- IF THERE IS A NEBRASKA OFFICE, THIS FORM MUST BE SIGNED AND DATED BY THE NEBRASKA LICENSEE ("Office Manager").
- IF THERE IS NO NEBRASKA OFFICE, THIS FORM MUST BE SIGNED AND DATED BY THE CPA IN CHARGE OF WORK COMPLETED IN NEBRASKA.
- Only an original signature is acceptable.

"I certify on behalf of the firm that the statements made herein are true and accurate to the best of my knowledge and belief."

Date \_\_\_\_\_ Signature \_\_\_\_\_

Printed Name \_\_\_\_\_

Title \_\_\_\_\_

CPA License # and State Issued \_\_\_\_\_

**Please make checks payable to Nebraska Board of Public Accountancy**

Amount Remitted:

Firm Permit:

\$ 50

Office Registration Fee: (\$25 x # of NE Offices)

\_\_\_\_\_

Total Remitted:

\$ \_\_\_\_\_